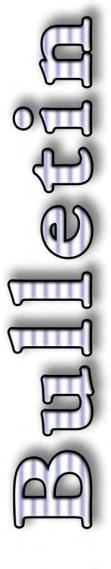
Utah State Tax Commission 210 North 1950 West Salt Lake City, Utah 84134 www.tax.utah.gov



Tax Bulletin 5-07

Effective Date: April 1, 2007

Re: Imposition of Municipal Energy Sales and Use Tax Rate by the Municipality of Fielding

Utah Code §10-1-304 allows a municipality legislative body to impose a municipal energy sales and use tax on the sale or use of taxable energy within the municipality of up to 6 percent of the delivered value of the taxable energy. The municipality of Fielding has adopted an ordinance imposing the municipal energy sales and use tax rate at a rate of 6 percent effective April 1, 2007.

Vendors must collect the 6 percent tax on all taxable transactions occurring in Fielding on or after April 1, 2007.

The tax rate will be reflected on municipal energy sales and use tax returns (TC-61E) beginning with the April monthly period (for monthly filers) or the April-June quarterly period (for quarterly filers) depending on filing frequency.

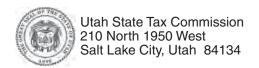
QUESTIONS...

E-mail: taxmaster@utah.gov

Internet: tax.utah.gov Phone: (801) 297-2200 Toll Free: 1-800-662-4335 TDD: (801) 297-2020



Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin. For the most current guidance relating to state and local taxation, including local sales tax rates, visit the Tax Commission's Internet website at tax.utah.gov.



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